

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 26TH DAY OF MAY 1998.

BEFORE

THE HON'BLE MR. JUSTICE V. K. SINGHAL

WRIT PETITION NO. 6911 OF 1994.

BETWEEN:

M/s. Bharathi Coffee Curing
Works,
a partnership firm,
having its office at
Hassan, represented by
its Partner
Mr. C. L. Muddegowda?

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. . . Petitioner

(By Sri Murthy & Kumar, Adv. for Petitioner)

AND

1. The Deputy Commissioner
of Commercial Taxes,
(Assessments)
No. 12, MIG Housing Board
Colony,
Kuvempunagar,
Hassan-573201.

701
12/11

2. The Commissioner of
Commercial Taxes,
Vinijya Therege
Buildings,
Gandhinagar,
Bengaluru-560 009.

. . . Respondents

(By Smt. S. Sujatha HCGP for Respondents)

Writ petition filed under Article 226 of the Constitution of India with an affidavit, praying to declare that the sales effected by the petitioner to purchasers whose addresses are outside the State of Karnataka are not inter-state sales and therefore not exigible to Central Sales Tax at 10% and etc.,

This writ petition is coming on for preliminary hearing ^{in B group} this day, the Court made the following,

O R D E R

Provisional assessment order has been challenged in this petition. The question whether it is a local sale or inter-state sale is a question of ~~the~~ fact.

Learned counsel for the petitioner submit that opportunity to produce the evidence was not given. The petitioner may appear

before the assessing
authority on 8.6.1998
without further notice
from the assessing authority.
The assessing authority may
finalise the final assessment
after hearing the petitioner
within two weeks, till then
the demand in the provisional
assessment would not be
pressed.

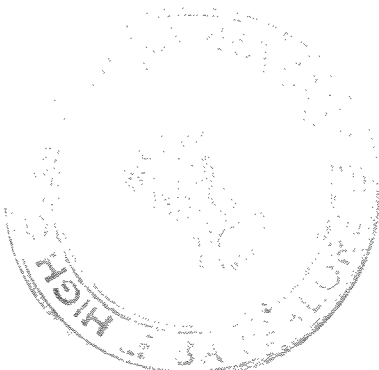
Petition disposed of
accordingly.

Sd/- JUDGE.

Mc/-

r. by *[Signature]*

c. by *[Signature]* 27/8/98



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[Signature]

Assistant Registrar
High Court of Karnataka
Bangalore-560 001

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27/8/98

